

conferred upon the justice of the peace trying the case to order said delinquent to work on the public roads of his district till such fine and cost are paid.

SEC. 10. That in case any person subject to road duty shall remove from one district to another in the county who has, prior to such removal, worked the required number of days on the roads of the township from which he has removed or paid the amount in lieu of such labor required of him by this act, he shall be released upon producing a receipt for the same for the amount therein specified.

SEC. 11. That the county commissioners of Macon County are hereby authorized and directed to levy at the June session of their board in the year one thousand nine hundred and nineteen (1919), and each year thereafter, a special road tax not less than twenty-five cents on the one hundred dollars worth of property and not over fifty cents, and shall cause the same to be placed on the list for the current year to be included in and collected in the annual taxes. That it shall be the duty of the several boards of trustees of the county to confer with and make recommendations to the county commissioners as to the amount of tax needed or required in their respective townships for the current year, and upon such recommendation the county commissioners, in the exercise of their discretion, may at any time levy an additional tax upon all the property of the township in an amount not to exceed the limitation herein set out.

SEC. 12. That the tax levied and collected under this act shall be kept by the sheriff or tax collector in a separate item from all other taxes on the tax list and appear on a separate item on the tax receipt. The money collected under the provisions of this act upon the property of each township shall be placed to the credit of the same, and shall be paid out for the making and keeping in repair of the roads and foot bridges of the townships in which same was collected.

SEC. 13. That the road taxes levied under this act shall be made out and kept in a separate item on the tax list and appear in a separate item on the tax receipt; that the clerk of the board of county commissioners shall, at the earliest date practicable and not later than the fifteenth day of October in each year, furnish to the treasurer of the board of road trustees of each township a statement of the amount of taxes levied in his township and that the tax collector shall pay the amount of the taxes collected in each township to the treasurer of the board of township trustees of said township, taking from such treasurer his receipt therefor, which receipt shall be his valid voucher in settlement of such tax collector with the commissioners of said county for the road tax of such township.